



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MEMORANDUM FOR: STEVEN MUSER
ACTING, ASSOCIATE CHIEF COUNSEL
(INTERNATIONAL)

FROM: Mindy S. Piatoff, Acting APA Program Director

DATE: May 5, 2003

SUBJECT: APA Quarterly Report for FY 2003,
Second Quarter Ending 3/31/03

The following are the APA Program's results for the second quarter of FY 2003 ("Q2").

APAs Completed

The APA Program completed 15 APA matters in Q2. That number consists of 11 bilateral APAs (2 renewals), 3 unilateral APAs (1 renewal) and one bilateral amendment.

Negotiating-Position Papers

The APA Program completed 2 bilateral negotiating position papers in Q2.

Other

Two (2) taxpayers withdrew APA requests in Q2. One was unilateral and the other was bilateral.

Annual Reports

The APA Program completed its review of, and closed 55 annual reports in Q2.

New Matters

The APA Program received 12 new APA matters in Q2. Six (6) of the 12 new matters are bilateral. Three (3) of the six (6) bilateral matters involved renewals. Six (6) of the new matters are unilateral. Three (3) of the six (6) unilateral matters involves a renewal.

APA Inventory

The APA Program has an ending inventory of 198 open matters.¹ This consists of 148 bilateral and 50 unilateral matters.²

Attached for your information is the APA issuance report and open inventory reports as of March 31, 2003. Please contact Mindy Piatoff at (202) 874-5620 if any additional information is required.

Respectfully submitted,

Mindy S. Piatoff
Acting APA Program Director

Attachments

cc: LMSB Commissioner
Director, International
National Director of Appeals
LMSB Division Counsel

1. This equals beginning Q2 inventory of 203 matters, plus 11 receipts, less 15 closures and 2 case withdrawn {203 + 12 - 15 - 2 = 198}.

2. The 198 open matters include 14 pending dollar filings (9 bilateral and 5 unilateral): Thus

- The APA Program has an inventory of 184 active cases, i.e., 198 open matters less 14 pending dollar filings.
- The 184 active cases consist of 139 bilateral cases (148 total bilateral matters less 9 pending bilateral dollar filings) and 45 unilateral cases (50 total unilateral matters less 5 pending dollar filings).
- The APA Program has forwarded 96 of the 138 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 86 cases, consisting of 41 bilateral (138 active bilateral cases less 96 forwarded to Competent Authority) and 45 active unilateral cases.